

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEBRASKA**

JEFFREY T. MAEHR,

Petitioner,

v.

INTERNAL REVENUE SERVICE,

Respondent.

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CASE NO. 8:08CV190

**MEMORANDUM
AND ORDER**

This matter is before the court on Jeffrey T. Maehr's ("Maehr") Motion for the Court to Accept the \$39.00 Filing Fee. (Filing No. 2.) Maehr filed his "Petition to Quash IRS Summons" on April 25, 2008, asserting various civil claims under federal statutes and the United States Constitution. (Filing No. 1.) Maehr's "Petition" is a civil matter, which requires a \$350.00 filing fee. Thus, this case cannot proceed unless the full \$350.00 filing fee is paid. However, Maehr apparently believes that \$39.00 is the appropriate filing fee. The court will permit Maehr time in which to pay the balance of the \$350.00 filing fee or to file a brief setting forth the basis for his claim that the appropriate fee is \$39.00.

IT IS THEREFORE ORDERED that:

1. Maehr shall have until May 28, 2008, in which to pay the balance of the court's \$350.00 filing fee or to file a brief setting forth the basis for his claims that the filing fee is \$39.00 in this matter;
2. The Clerk of the court is directed not to issue summons in this matter pending further order of the court; and
3. The Clerk of the court is directed to set a pro se case management deadline in this case with the following text: May 28, 2008: deadline for Plaintiff to pay balance of fee or file brief.

DATED this 28th day of April, 2008.

BY THE COURT:

s/Laurie Smith Camp
United States District Judge